Introduction

Results-based reporting in the Canadian context is an integral element of what is now almost a decade old reform effort to improve reporting to Parliament. In 1995, the Government piloted, and subsequently introduced across government, a parliamentary reporting process whereby departmental performance plans and departmental performance reports became two separate but sequentially presented documents. The latter report constituted the basis for results-based reporting; it was meant to provide evidence on the performance of departments in achieving the plans outlined in the former report, that is, their planned “results”. The contemporary reform effort was viewed as improving accountability, both internally to Ministers and managers and externally to Parliament and the public, but was also part of a larger enterprise of results-based management that sought to improve management through improved measurement of results. The Canadian development was not unique, of course; elsewhere in Canada and abroad results-based reporting, in various forms and guises, had been initiated or was on the public agenda.

The basic design of results-based reporting has now become fairly common across most, if not all, Western democracies. Notwithstanding widespread interest in the principle of results-based reporting and, somewhat surprisingly, continuing high expectations of such reporting, the record of success with this development for the purposes of improving public accountability is also fairly common. Unfortunately, the common record is a disappointing one. At best, there is minimal parliamentary, press or public attention; at worst, none at all. Everywhere, it seems, the limitations in results-based reporting have diminished the utility of what nevertheless has become a major task for public-service organizations, especially where these reports are prepared primarily, if not exclusively, to meet the requirements of public accountability, that is where they are
not also used for management purposes. No national jurisdiction appears to have received a high score for its achievements in results-based reporting when independently audited. Although it is common for governments and their public services to receive praise and encouragement by auditors for their efforts to date, the inevitable qualifications that follow are invariably centred on the most basic of issues. Nonetheless, nowhere does there appear to be a major move to cut back on, let alone abandon, the initiative. The high expectations remain unaffected, it seems, by the limited attention given to or use made of these reports in public accountability.

In this paper, we argue that results-based reporting for the purposes of public accountability is too often built on what is essentially a one-dimensional conception of public accountability – a conception that focuses almost exclusively on reporting by those who are responsible and must render an account. In our view, accountability is fundamentally a two-dimensional process (Aucoin and Heintzman 2000; Canada, Auditor General 2002a; Behn 2001). It involves not only those who report but also those who receive reports. The former are obliged to render accounts; the latter are obliged to extract accounts. The latter should not be passive recipients of reports, especially not of reports prepared exclusively by those who are obliged to account to them. Those who receive reports must question these reports. And, they must go further, by way of their own commissioned reviews as well as independently prepared audits of those who report to them. The accountability process, in short, should be an interactive as well as an iterative process. Indeed, the effectiveness of the accountability regime, even on the reporting side, depends hugely on the extent to which those to whom accounts are due are pro-active in ensuring that those who have been assigned or delegated executive or management authority are actually held to account. Second, we argue that improving the contribution of results-based reporting to improved public accountability also requires a revision to what we view as the unrealistic expectations of what can be achieved in the use of evidence-based reporting and review (including audit) in accounting for results defined as outcomes and in holding authorities to account for such results. Third, we argue that improving the accountability process, including greater attention to learning, must accept that the process is, will and should be, partisan and adversarial. There is no technical substitute for democratic politics in the accountability process. Smart practices, in short, must build on the dynamics of the accountability process as a two-dimensional process, in which knowledge is limited and uncertain, and partisans are the principal players.

**Results-based Reporting as Public Management Reform**

**Citizen-Centred Management**

In several respects, results-based reporting is a part of the New Public Management, broadly defined (Aucoin 1995). It is the reporting, or accountability, element of a new paradigm that fosters the achievement, as Barzeley succinctly expressed it, of “results citizens value” (Barzelay, 1992). Hence the emphasis, even in parliamentary regimes, that is given to reporting to the public directly and not only through their elected representatives in Parliament. The new paradigm is distinguished
from the traditional public-administration paradigm insofar as the latter, at least as portrayed in its worst light, is said to produce results bureaucrats value.

Pursuing results citizens value makes government responsive to citizens. It is democratic; citizens are sovereign. The traditional paradigm, in contrast, enables bureaucrats unilaterally to determine what citizens receive by way of public services. It is undemocratic, at least insofar as bureaucrats, rather than citizens’ elected representatives in the executive and/or legislature, dominate in public governance. The script that has public servants cast as dominating bureaucrats is caricature, of course, in the same way that the script of citizen-responsive governance as nothing more than governance by public opinion polls is caricature. Nevertheless, the two paradigms do serve to highlight the tension that can exist between responsive democratic governance and professional public service in any definition of “results”. The public not only has a right to have the performance of government made transparent, it is expected that this performance be assessed in light of citizen preferences and priorities.

As rhetoric, this formulation to public accountability speaks to popular democratic themes. As political reality, it requires a bit more in the realm of nuance in order to give concrete meanings to “results”, “citizens”, and “value”. And, of course, it needs to be squared with the fact that the elected representatives of citizens, in the executive and legislative branches of government, and not citizens directly, actually decide exactly what citizen preferences and priorities are.

Managing for Outcomes

Results-based reporting in the service of improved accountability in the context of new public management entails an additional definitional complication, namely results defined as “outputs” and results defined as “outcomes”. This is perhaps best illustrated by reference to the New Zealand model, which, especially in its original form, was explicit in its use of the distinction to demarcate the respective responsibilities and accountabilities of public servants and ministers (New Zealand 2003). The distinction between outputs and outcomes – the former being the public goods, services or programs undertaken by government in pursuit of its policy objectives, the latter being the desired effects that the government intends from these outputs – has had important consequences for the practice of results-based reporting.

Under this model, and its various adaptations elsewhere, public servants were deemed responsible and accountable for the economical and efficient provision of outputs; ministers were deemed responsible and accountable for outcomes, that is, whether the outcomes are achieved. Ministers decide what public services they want to have produced or provided as outputs, their desired levels of quantity and quality, and the budgetary resources to be committed to each output. In so doing so, ministers make public policy decisions. These decisions commit them to certain courses of action in pursuit of desired outcomes. They must account for these decisions about the courses taken (or not taken). For their part, public-service providers are responsible and accountable to ministers. They must also report publicly for their performance in
managing and delivering these outputs to the standards, targets and performance measures that have been established in contractual agreements with ministers and in their management of the financial resources provided by ministers following parliamentary appropriations to ministers.

Under this governance and management scheme, results-based reporting raises questions concerning the respective responsibilities of ministers and public servants for results where these are not clearly defined to distinguish between outputs and outcomes. In some respects, of course, there is nothing new here; the output-outcome distinction is a modern variant of the policy-administration dichotomy. However, the likelihood of the output-outcome distinction always being upheld or respected is diminished to the extent that, even allowing for variation between regimes, ministers are wont to have public servants held publicly accountable for the effectiveness of their “management” of outputs as a factor in the achievement of the desired outcomes for which ministers are responsible. As Savoie (2004) puts it, the “boundaries” between ministers and public servants have blurred. Further, the more that ministers have contractual-type relationships with the public servants who head their departments and agencies, or do not see themselves as fully their superiors, the more likely that ministers will want to shift responsibility and blame, when things go wrong in the sense of maladministration, gross misdemeanors or failure to achieve results.

The likelihood of this development has been further enhanced by the increasing emphasis on reporting on results, especially where results are defined in general terms. This can be seen most vividly in New Zealand. In an effort to overcome the shortcomings of too great a divide between the constitutional and contractual responsibilities of ministers and public servants, its new “Managing for Outcomes” regime requires that managers accept responsibility for at least “managing the process” in “managing for outcomes”, even if not for the outcomes themselves (Anderson and Dovey 2003; Norman 2003). Not surprisingly, perhaps, the emphasis of the new regime on outcomes has led some to go so far as to suggest that, if they are to be held accountable for managing the process of managing for outcomes, managers might need some discretion over the selection of outputs, a discretion that heretofore has clearly been a matter of ministerial authority (Baehler 2003, 32).

Managing for outcomes, of course, is simply another way to label results-based management. Like results-based management, it is preferred over the more generic term “performance management” on the ground that, especially for management in the public sector, it emphasizes the end-goal of public business and thus defines performance as more than economy, efficiency or productivity. In so doing, however, it draws public servants into being responsible and accountable for the achievement of the government’s agenda. Depending on how this is done and what are understood to be the limits of public-service responsibility and accountability, improvements in public accountability are either advanced or impeded.

1 The recent emphasis and priority given to “delivery” and “implementation” in Britain and Australia respectively, as reflected in cabinet office initiatives in each case, is testimony to new concerns by ministers that the public service be accountable for the execution of the government’s agenda.
Managing as Learning

Results-based reporting for public accountability has also been deemed an integral part of reform precisely because it is viewed as essential to public management as a learning process. As a Treasury Board of Canada document expressed it:

Few things have contributed more in recent years to the development of Canadian public administration than the focus on results…. Public and private sector organizations that measure and evaluate the results of their works find that this information transforms and empowers them…. Historically, governments have focused their attention on resource inputs (what they spend), activities (what they do) and outputs (what they produce). … A modern management agenda requires managers to look beyond activities and outputs to focus on actual results – the impacts and effects of their programs…. It also means reporting on performance in ways that make sense to Canadians (Treasury Board of Canada, *Results for Canadians*, March 2000, pp. 10-11)

Performance measurement and the reporting of results speak to a generation raised in an era where private-sector management (or just “management”) became a leading profession in its own right with its own credential (the MBA) and its own specialized literature, and where performance measurement came to be regarded as a *sine qua non* of modern management. The most recent manifestation of this dimension of management is the new emphasis on “evidence-based” policy, management and decision-making, as most aggressively advocated in Britain (United Kingdom, Comptroller and Auditor General, 2003). Insofar as reporting is concerned, the obvious demands are not limited to transparency and openness as primary values; they extend to the requirement that management report on results in ways that provide empirical evidence of effects or outcomes, and, better still, of comparative performance against benchmark organizations.

Results-based reporting by government organizations for the purposes of public accountability, however, does not occur in a professional environment or even a neutral marketplace. It occurs within the partisan-political context of modern representative democracy. Given that in every major area of public policy the performance of government is partly the consequence of political judgement exercised by ministers, the likelihood that the accountability process will be conducted as a learning process in which professional protocols define the character of discussion and assessment is minimal to non-existent. The process is partisan-political precisely because those who oppose the government-of-the-day have no incentive or interest in contributing to the success of the government organization in question or at least not to the perceived success of its political leadership. The process is actually designed to be a partisan process. Nevertheless, its adversarial character is meant to be an asset, and not a liability, in the pursuit of public accountability.
In a partisan-political process, those professional public servants who are meant to be non-partisan are sometimes, if not often, unable to fully account publicly for their own personal performance or for that of their organization. In respect to matters that fall under the headings of public policy or political controversy, these officials are meant to be “anonymous”, in the sense that they not only refrain from revealing ministerial confidences but that they also refuse to comment, positively or negatively, on ministerial policies, decisions or actions. These are matters for which ministers themselves must account. In short, there is almost always some partisan-political dimension of the performance record of government, and of its public service, about which non-partisan public servants should be silent in public (unless they are under oath before a parliamentary committee and compelled to answer).

Given the partisan-political environment within which results-based reports are presented and are meant to be considered, the question arises: how should an organization’s performance be reported, and “its story told”, when there is little or no expectation of either a politically impartial or a professionally objective assessment from those who receive and appraise the report?

This challenge is inherent in results-based reporting for the purposes of public accountability. Yet, results-based reporting to advance public accountability is not likely to be discarded simply because it introduces some tension with traditional understandings and protocols of public accountability. Citizens now expect transparency and openness in public accountability. Reporting on results is a requirement of this expectation. While the various schemes of public management reform may wax and wane or reconfigure themselves, the likelihood of any diminution of public demand for public accountability is slight. As discussed below, none the less, there may well develop greater interest in public-accountability processes that emphasize independent review of performance over self-reporting on performance or at least as a better complement to self-reporting. Citizens’ deference to political authority and expertise has diminished over time; and, citizens are less partisan than in the past as well as less confident in the merits of the adversarial-partisan process. Independent and objective reviews of performance – of results achieved or not achieved – conducted by impartial bodies are likely to be favoured as a key smart practice of public accountability.

**Accountability as Transparency: Knowledge as Power**

Results-based management and reporting are part of an evolution in governance whereby applied social science has become increasingly ever more important to the practice of public management. Although this evolution in Western democracies has deep roots in political economy in the 18th century, the contemporary flowering of the social sciences, especially economics, comes to life in the second half of the 20th century. Led by Keynesian economics, policy analysis and program evaluation became central features of public administration as the role of government expanded relentlessly in the post-war period. Indeed, the enthusiasm was so heady for a time in the 1960s that many held the belief that a new era where knowledge would be power was about to dawn, if it had not already arrived.
All this was short lived, of course. Politics was not overcome by knowledge. Nor did political ideology, the antithesis of policy knowledge, disappear, as was predicted. Indeed, in relatively short order, it reappeared with a vengeance, and made its way from the political arena into the halls of academe, as the social sciences, including economics, were rent asunder by the emergence of new, or newly competitive, paradigms in virtually every discipline. (Some might argue that the flow went the other way: from academe to the political arena.)

The legacy of this exaggerated faith in knowledge as power did not disappear entirely however. Paradoxically, as political practice became more ideologically driven, belief in the importance of objectivity and impartial and independent analysis was strengthened, at least for certain purposes. Within government, this could be seen, for instance, in the strong support for program evaluation in public administration, even when its original connection to planning (as in the Planning, Programming, and Budgeting System in vogue in the 1960s and early 1970s) drained some of its credibility in certain jurisdictions, such as the United States and Canada. In Australia, faith in program evaluation lasted longer than anywhere, as it was regarded by “the Department of Finance…as the ‘crucial element’ in managing for results, performing the essential function of linking policy development and programme implementation” (Halligan 2003, 87). In several respects, the pace has quickened over the past decade or so. The “information age” quickly became the “knowledge age”, and organizational learning and knowledge management became staples of the modern organization and modern management. External to government, there emerged the very substantial confidence vested in the practice of external auditing, as the profession of accountancy became a major force in modern management, in both the private and the public sectors. The “audit age” had arrived (Power 1997).

Results-based management and reporting emerged from within this environment. In several respects, the current enthusiasm for results-based management, managing for outcomes, and evidence-based policy making is fully reminiscent of public administration in the 1960s with its enthusiasm for policy analysis and planning, even if a good portion of the current crop of the faithful eschews an important role for the state. Indeed, those on the political right use their policy analyses not to foster social engineering by government as was the case in the 1960s, but rather to support the privatization of public services and the deployment of market mechanisms for the conduct of public business. At the same time, it needs to be noted that results-based reporting has been promoted by governments of different and competing partisan stripes, as the universally accepted accountability dimension of results-based management. Further, it has been promoted by external auditors, some of whom have produced good-practice guides for public-service managers.

Notwithstanding the increased politicization of policy analysis in several partisan quarters, public confidence in those institutions and methods of enquiry that are perceived to provide objective, impartial and independent audit, review and evaluation has not been diminished. In some, if not all, jurisdictions, it has even increased. In this
context, it ought not to be surprising that auditors-general appear to stand extremely high in public esteem and confidence. In Canada, the Auditor General is undoubtedly elevated beyond all other institutions, including the judiciary. Even before the significant personalization of the Office by the media in the person of its present incumbent, the Office of the Auditor General was a major force in respect to public accountability, arguably ranking only behind Question Period.

While other factors in this regard are considered below, what needs to be emphasized here is the extent to which value-for-money auditing (as distinct from traditional financial-attest auditing, or even compliance auditing) has come to be accepted, at face value, as an indispensable and reliable method for assessing public-policy programs as well as government and management performance in respect to them. In one sense, there is nothing unusual here; one does not expect the public or even the general press to have an expert knowledge on the technical methods of management. And, if a respected profession, such as accountancy, lends its professional credibility to a particular technique, such as value-for-money audit, then that technique is usually beyond dispute (although the fallout from recent scandals involving major international accounting firms may have some negative impact).

At the same time, the public has less confidence in the partisan institutions of governance and exhibits less deference to authority. In this context, it is not surprising that results-based reports by government departments and agencies, emanating as they do from the executive branch of government that is headed by partisan executives, are afforded much less credibility than audits that emanate from the independent Office of the Auditor General. At best, the former are likely to be regarded as self-serving marketing devices for public-service organizational promotion or survival (depending on the organization’s accomplishments at any point in time); at worst, they are likely to be viewed as government documents subject to partisan “spin”, as ministers set out to have government-funded reports proclaim their personal or party successes in achieving results. Further, if attention is paid to them at all, opposition parties have every incentive to cast doubt on the credibility and veracity of these reports, to portray them as little more than partisan spin.

For their part governments have carried on in their efforts to improve results-based reporting for at least two reasons. First, results-based reporting has been not only firmly established but widely proclaimed as a critical element of results-based management. Accordingly, there must be results-based reporting, if only to senior managers and ministers, as an integral part of results-based management. However, no government is going to stop results-based reporting to the public and revert to reporting merely on inputs and outputs (or simply descriptions of program activities), even in those instances where managers had developed the practice of maintaining two sets of reports –

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2 Technically, the Auditor General of Canada’s audit mandate does not extend to the audit of public policy, that is, the effectiveness of programs. However, most commentators believe that a value-for-money audit is an audit which assesses the value that citizens receive from a program in light of the tax dollars it consumes, and where value is taken to be the effectiveness of the program in achieving its desired result. The very phrase “value-for-money” encourages this interpretation.
one for the purposes of management and one for public reporting. The rhetoric has moved to a level where some demonstration of effort at public performance reporting has become politically mandatory. (And, of course, for those jurisdictions with freedom of information regimes, gone are the days when government could deny public access to performance reports on the grounds that performance information should be deemed confidential to ministers and managers, even if they are able to find other ways to restrict access, such as by the use of private-sector contractors for the delivery of public services\(^3\)). Second, public knowledge of government performance has come to be viewed as a source of citizen power. The transparency of information that results-based reporting is intended to secure thus constitutes a prerequisite of public accountability. To the degree that the results are made transparent, so the theory goes, the public is empowered. Governments ignore this expectation at their peril.

**Challenges to Effective Results-based Reporting**

While knowledge is obviously an important, but rarely determinative, factor in the political process, the degree to which information about results actually enables citizens, and their representatives, to assess results and thereby hold ministers and officials to account as a consequence depends on a number of critical conditions being met. The exaggerated confidence that now obtains in many quarters in results-based reporting is itself a risk, given that it reveals a dangerously low level of understanding of the nature and limits of social science knowledge as it is applied to matters of public policy and administration in the public at large, the press, and even in the public service itself. The risk here is that a very positive development in public accountability could be diminished in its utility simply by virtue of unrealistic expectations.

Leaving aside the hyperbole that too often accompanies the introduction of new approaches to public management, and the risk that such hyperbole poses for the successful adoption and implementation of any management reform where the commitment of the public service is essential, the challenges that confront results-based reporting are several.

**Credibility of Results**

First and foremost, the results or outcomes themselves must be credible in the sense that:

- they are articulated with sufficient clarity and precision so that their realization is not easily subject to dispute,
- they are perceived as results that at least some citizens value, and,
- their realization constitutes performance by government in the sense that specific government initiatives, in principle, could actually contribute to the result so articulated.

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\(^3\) See Barrett’s incisive analysis of this perverse development in Australia (Barrett 2004).
However, the very model of governance and public management that portrays results as an end-product, as something that “happens” as a consequence of government programs or outputs, is problematic in many areas of public policy. In these instances, it is questionable whether one could be less than ambiguous about what one hopes to see happen as a consequence of specific government initiatives.

Leaving aside the ambiguity that comes from politicians not wanting to be clear about their objectives for fear of offending important interests, of not wanting to be held accountable for anything more precise than an outcome stated in very general terms, or of having an agenda whose real intent they want to conceal, desired results or outcomes are ambiguously formulated in many major areas of public policy because the desired results cannot be clearly specified, especially not in quantitatively measurable terms. This is the deep seated problem in public governance of “specifying the unspecifiable” (Lonti and Gregory 2004, 19). In addition, these are invariably instances where it is exceedingly difficult to demonstrate precisely how specific results will be achieved by way of specific government initiatives. In short, when the understanding of what needs to be done to achieve a desired result is lacking in some respects, the result itself cannot be articulated except in ambiguous terms. To attempt to be other than ambiguous is to risk public exposure of the shortcomings in the policy analysis that underpins the policy design. Policy objectives that are criticized for being stated in vague and general terms are often as well stated as possible.

Within the confidential confines of government, open discussion of the shortcomings of the knowledge base of a policy can be tolerated. Indeed, the shortcomings of the knowledge base are accepted as the normal state of affairs in all complex areas of governance; the limited and uncertain nature of public-policy knowledge is the norm. In public, however, politicians seldom want to admit to any uncertainty in their public-policy program. Results-based reporting, which requires an articulation of desired results well in advance of the preparation and presentation of reports, thus goes against the grain of partisan-politics. This reality of results-based reporting also contributes to the disinclination in many organizations to rely internally, for management or internal accountability, on those performance measures which are used and reported on publicly for public accountability purposes. In these circumstances, there is simply insufficient confidence that the results as articulated can be made meaningful for use in management or management accountability; the organization does not have sufficient knowledge of what needs to be done in order to achieve the results as defined.

Credibility of Reports

The credibility of what is reported, especially in the public arena, is challenged by at least three factors. First, the partisan-politics of the arena into which reports are presented is a competitive arena and government organizations are naturally inclined to paint the most positive picture of their performance. To the degree that organizations succumb to this inclination, reports will not be as complete or as balanced, in respect to the full disclosure of shortcomings as well as successes, as they could be (United
Kingdom, House of Commons Public Administration Select Committee, 2003, 22, para 67). In some cases, however, credibility is absent because organizations engage in “deliberative” deceptive and misleading reporting, that is, going into the qualitatively different realm of “cheating” (United Kingdom, House of Commons Public Administration Select Committee, 2003, 19, para 56).

Second, organizations are tempted to avoid criticism of their performance by constantly changing the measures they use to measure their performance. Although there are often sound management reasons for such changes, changing measures, even minor changes, can also be a convenient tactic to reduce the capacity of external observers to assess the organization’s performance over time which, in many cases, is the best, perhaps only meaningful, benchmark. (Lonti and Gregory 2004) In a similar vein, using either too many or too few measures can equally lead to severe limitations in assessing the quality of performance by an organization. In each of these instances, of course, organizations may come dangerously close to crossing the line into cheating without crossing it. Intentionally misleading those who receive reports in these circumstances is difficult to prove simply on the basis of what is done, since the design of a performance measurement system entails as much art as science and is thus necessarily subject to judgement.

Third, organizations are tempted to construct a “story” that provides a sympathetic account of their performance in achieving results. This is not necessarily the same thing as providing an incomplete report or manipulating measures. This occurs when an organization engages in what is colloquially known as “spin”, that is, an effort to frame its storyline not only to convey, but to give credence to, the message that it wants to communicate. In this instance a report may even be relatively complete, that is, covering both successes and shortcomings. However, the way in which the story is told constitutes a blatant attempt to provide a positive interpretation of the organization’s record. The logic-model – the theory of causes and effects – as well as the attribution of results to government policies, programs and budgetary allocations are constructed to exaggerate what actually is positive (assuming something is) and to minimize what is negative. Spin, in this case, amounts to a defense of the record by an explicit distortion of the analysis in the report. This distortion, however, cannot be justified by the fact that policy analysis on complex subjects is never completely definitive, since the intention of the defense is to distort for partisan-political or organizational reasons. The fact that policy analysis is never completely definitive, however, does make any allegation of distortion difficult to prove.

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4 Organizations are now encouraged to tell their “story” as a way “to put measures in context and to provide explanations.” Insofar as “story” simply means a communications device to promote an understanding of what might otherwise be the presentation of material in a totally technical manner, organizations whose reports tell their story is no doubt a welcome relief to non-technical readers. However, insofar as they are used as “important rhetorical and persuasive devices to gain attention for issues and action on problems”, their status as a neutral communications instrument comes into question. See Thomas (2004a, 26-27) and Mayne (2003).
Credibility of Checks and Balances

Reporting for the purposes of public accountability within Westminster parliamentary systems takes place within a context of a system of checks and balances. These govern the relationships between ministers, individually and collectively, as the responsible executive authority, and the legislature to which the executive are individually and collectively responsible and accountable. For the purposes of public accountability, ministers and their departments and agencies, including those at arms-length, report on their performance in achieving results on an annual basis to Parliament and the public. Parliament is the constitutionally superior body in the Westminster system: the executive government may govern only so long as it possesses the confidence of a majority in the House of Commons. In determining whether to grant this confidence, Parliament has the power to hold the executive government responsible and insist that it account for the performance of the entire public sector enterprise it heads.

In holding the executive to account, Parliament either provides the public the assurance that the executive government is acting responsibly in the public interest (and achieving results that citizens value) or it issues the judgement that this is not the case, in which case the House votes non-confidence in the government (forcing the government to resign or hold an election). To the degree that Parliament holds the government to account effectively and comprehensively, the public is better able to make its own judgement at elections when electing its representatives to Parliament and, when electing MPs to the House of Commons, thereby indirectly determines who forms the government. The challenge to Parliament in performing its duties in these regards is affected by a number of factors, including the following three that concern the credibility of the checks and balances in place, in this case as they relate to results-based reporting to Parliament.

First, the credibility of results-based reporting to Parliament for public accountability is clearly deficient to the degree that reports from government departments and agencies are not checked for the purposes of validation by some independent body – independent of the reporting organization or executive government – for their reliability and completeness. The financial statements of government, for instance, have long been the subject of validation by external audit, performed in most instances (if not exclusively) by the parliament’s own agent, the auditor general. The auditor general attests to these financial statements, thereby providing Parliament with a critically independent assurance that the work of parliament in holding the executive accountable for the management of the public purse, the so-called “public accounts”, proceeds from a valid set of financial reports.

Results-based reports are another set of accountability statements prepared and presented by the government to Parliament. In principle, the same requirement of independent validation that apply to financial statement should apply to these performance reports. This is done in some jurisdictions, at least with respect to some aspects of results-based reporting, including data systems, performance measures or indicators, sources of data, and methodologies. In most instances, the validation is
provided by Parliament’s external auditing agency or by the jurisdiction’s official statistical agency. The key issue is to have what amounts to professional, social scientific or technical work verified by peers according to accepted professional, social scientific or technical standards. For some dimensions of results-based reporting, standards exist or can be transferred from other kinds of quality assurance schemes, including auditing standards. For the most part, however, the challenge to results-based reporting is to secure the necessary political and public understanding of the need for such validation, the commitment to its application on a system-wide basis given the significant cost involved, and the required critical mass of expertise to do the validation. There are few jurisdictions where the practice of validation is comprehensive or even widespread. In most places it is limited and spotty, unless done in the context of external audits.

Second, as necessary as it is, validation is not sufficient for effective results-based reporting as an instrument to improve public accountability. Results-based reports are still reports by those responsible for the executive and administrative work in question. Something else is necessary in order to provide the public with an assurance of good performance or to substantiate shortcomings for which executive and administrative officials must be held responsible. What is required is independent review. Value-for-money or performance audits constitute one form of independent review; independently conducted program evaluations constitute another. Independent reviews of these sorts are required for the very reason that audit has long been considered a fundamental prerequisite of good governance and accountability. No matter how high the level of trust between superiors and subordinates, between executives and legislatures, between the state and self-regulating institutions, there must always be adherence to the basic rule: trust but verify.

To the extent that external audit has gone well beyond its original focus on financial statements, and even beyond auditing for compliance with process and procedures, and into the new age of value-for-money or performance audits, it helps to satisfy this second condition. By moving to value-for-money or performance auditing, parliamentary auditors have become the principal agents of public accountability for their legislatures. They are no longer restricted to matters of public finances and accounts. While auditors general have been criticized in some jurisdictions for having gone beyond the traditional ‘attest-to-financial statements’ audit function – a function which these critics regard as the sole legitimate domain and professional mandate of external auditors (Sutherland 2002), their performance audits are often the only independent performance reviews available to legislators for their use in holding executive and administrative officials to account on a regular basis across the full spectrum of government administration.\footnote{Most jurisdictions have additional review or oversight parliamentary agencies that audit for compliance with statutory obligations, such as privacy statutes, freedom of information statutes, human rights statutes and the like.} To the degree that the criticisms of these audits as reaching beyond the technical qualifications of the profession of auditing are valid, however, they also highlight the limitations inherent in results-based reporting itself, namely, the limits of social-science knowledge in reaching definitive conclusions about anything beyond the most simple or straightforward of public policy and administrative operations.
Performance audits and program evaluations are not identical, but they do share in common the limitations of social-science knowledge. Program evaluation has been more the preserve of social-science trained experts rather than professionally accredited auditors, although the boundaries between these functions and the credentials required of their practitioners have become more porous and less certain in recent years. None the less, program evaluation, as empirical review and analysis, is more suited to getting at issues of effects, that is, the impacts that government programs have on desired or actual outcomes. The same generalization applies to the comparison of program evaluation and the kind of performance measurement that tends to be used in result-based management and reporting.

Program evaluations were once the primary source of evidence for results-based reports, although access to them by parliamentarians varied across jurisdictions (Thomas 2004a). No jurisdiction stuck with program evaluation longer, or more thoroughly, than did Australia (Halligan 2003; Mackay 2003). Its demise in the late 1990s, as a central, and centrally mandated, dimension of management and reporting, was indicative of a diminished emphasis on outcomes, even as program evaluation was replaced by results-based management and reporting with appropriations based on outcomes (Campbell 2001). Yet, because program evaluation is a better methodology for getting at the issue of results as outcomes and, equally important for the purposes of performance accountability, at the issue of attribution, program evaluation as a form of independent review needs to be given a higher priority in relation to value-for-money auditing.

A third requirement to improved public accountability is the need to ensure that parliamentarians challenge what is reported by way of questioning and debate. This challenge function within the context of the committee scrutiny process is essential if MPs are to be other than uncritical or passive recipients of these reports, and thus unable or unwilling to engage in serious examination of performance (Canada, Auditor General 2002a).

We are not so naïve as to suggest that effective accountability requires a non-adversarial or non-partisan dialogue; nor do we think that a non-partisan or non-adversarial approach would improve democratic accountability. On the contrary, the parliamentary process uses the adversarial process for good reason; it gives opposition MPs the incentive to scrutinize government in order to hold it responsible and to account in a way that allows criticism without the need to offer an alternative. However frustrating this may be, it serves to minimize the dilution of robust criticism. At the same time, independent performance review is required because the same incentive that drives MPs to hold government to account also create the partisan-party structuring of Parliament that diminishes the incentive, on all sides, to engage in non-partisan dialogue and thus bring empirical evidence to bear on the assessment of government programs and administration, as, for example, might be done by a board of directors of a corporation in holding its executive-management to account. The fact that there is occasionally non-partisan dialogue should not be taken to mean that this approach could become the norm, if only politicians would somehow “reform” themselves and change the culture of
parliament. Such dialogue is always on issues which are well removed from the political agenda of the day, and especially the agenda of the government-of-the-day. Since accountability for results is primarily, if not exclusively, focused on matters that are on the government’s agenda, independent review is a necessary complement to the challenge function that should be present in the consideration of reports. The most effective, if not only, way to ensure that knowledge is brought to bear in public accountability is to have independent performance reviews conducted by parliamentary agencies.

The best examination of performance for the purposes of public accountability, accordingly, would entail an externally validated results-based report, an independent performance review, and a parliamentary committee challenging the results claims of a government department or agency. The fact that this state of affairs is seldom realized anywhere does not, in itself at least, diminish the importance of any one of the three components of effective accountability for performance. But, because the first two components entail tasks carried out by other than MPs, and thereby produce documents of a professional character, MPs require personal support staff to assist them in digesting their analyses, aligning their findings with their own interests and agendas, and developing and prioritizing their questions for officials and other committee witnesses. As with the staff of ministers, these staffs of MPs need to be a mixture of partisan-political advisors and professional public-service advisors. The former are required to ensure that the political dimensions of scrutiny are covered; the latter are necessary to ensure that MPs are well informed of the public policy and governance issues at stake in the case of each performance report.

The Performance Record and Good Practice

The challenges to effective results-based reporting noted above have proven to be formidable in virtually every respect. Perhaps no recent document sums up the current situation almost everywhere, if not everywhere, as well as the Australia National Audit Office’s 2003-04 performance audit of annual performance reporting in the Australian government, a government that prides itself on the commitment it has made to performance management and reporting (Australia 2004; Barrett 2004; and Mackay 2003). In an audit worth quoting at length, the ANAO concluded that, while performance in results-based reporting was positive in several respects, the shortcomings loomed large. According to the ANAO:

in order to provide accountability and transparency to Parliamentarians and other stakeholders, agencies’ [that is, departments and agencies] annual reporting frameworks need to be improved, particularly in relation to:

- the specification of agencies’ influence on, and contribution to, shared outcomes;
- performance measures relating to quality and effectiveness/impact;
the efficiency of agency operations and cost effectiveness of outputs delivered; and,
targets or other bases for comparison.

Performance information generally has not been presented and analysed in annual reports in a way that would allow Parliamentarians and other stakeholders to interpret and fully understand results. Particular issues concerned the need for annual reports to:

- provide an analysis of performance, rather than list activities;
- assess performance against targets or other bases for comparison;
- provide and review trends in non-financial and financial performance, and
- use the results of evaluations where appropriate to provide performance information on quality and effectiveness.

In these circumstances, annual reports did not fully meet their primary purpose of accountability, particularly to Parliament (Australia 2003, 12-13).

What is most noteworthy in this critique is that it had to cover all of the basic challenges that confront results-based reporting for the purposes of public accountability in terms of the performance of departments and agencies in preparing and presenting their reports. Lest it appear that Australia is a special case in not being able to measure up to the requirements of modern accountability, one only has to turn to the conclusions of Canadian, British and New Zealand audits and reports on results-based reporting. Their findings are basically similar; indeed, in some respects they are even more critical (Canada, Auditor General 2000, 2002b, 2003; United Kingdom, Comptroller and Auditor General, 2000, and House of Commons Public Administration Select Committee, 2003; and, New Zealand, Controller and Auditor General, 1999, and 2002). The Canadian case is perhaps the most instructive given the continuing attention to the matter.

In 1997, the Office of the Auditor General of Canada, in consultation with the Treasury Board Secretariat, developed a list of five characteristics necessary for performance reports to provide a “credible account of performance”. They were:

- a clear presentation of context and strategies;
- clear and concretely stated performance expectations;
- performance accomplishments reported against expectations;
- demonstrated capacity to learn and adapt; and
- fair and reliable performance information (as stated in Canada, Auditor General. 2000, 19-11).

In 2000, the Auditor General applied these criteria in reviewing progress in performance reporting by federal departments. The audit highlighted five findings:
few departments set out concrete statements of what they plan to achieve and then report back specifically against those expectations; departments focus too much on listings activities and outputs and too little on linking them to and reporting on the intended outcomes; reporting makes too little use of evaluation findings; there is little linking of financial and non-financial information; and performance reports lack balance” (Canada, Auditor General 2000, 19-5).

Not surprisingly, the audit concluded that progress had been too slow. Indeed, almost of the key deficiencies had been found back in 1997.

Following its report, and in response to a 2001 request of the House of Commons Standing Committee on Public Accounts, the Auditor General developed a model to rate departmental performance reports on the basis of five criteria of good reporting that reflected the above criteria as well as the principles enunciated by the Treasury Board Secretariat as guidelines for departmental performance reports. The five criteria were:

- organizational context and strategic outcomes are clear;
- performance expectations are clear and concrete;
- key results are reported against expectations;
- reliability of performance information is supported; and
- use of performance information is demonstrated (Canada, Auditor General, 2002b, 8).

In applying these criteria to three departmental performance reports in 2002 and to nine in 2003, the OAG found that, while performance reports provide a good overview of each department’s organizational context and planned strategic outcomes… performance expectations are not always clear and concrete, information does not necessarily focus on program results, and reported results are not always credible and balanced. As well, the reports provide little evidence that performance information is used to make decisions. (Canada, Auditor General, 2003, 1).

The report went on to point out that: “these findings are not new… they continue a trend of audit observations.” (Canada, Auditor General, 2003, 17)

6 The Treasury Board Secretariat principles were: “provide a coherent and balanced picture of performance that is brief and to the point; focus on outcomes, not outputs; associate performance with earlier commitments and explain any changes; set performance in context; link resources to outcomes; and, explain why the public can have confidence in the methodology and data used to substantiate performance.” (as stated in Canada, Auditor General, 2002b, 7).
At issue is whether these several governments, including the Canadian government, are failing to measure up, the bar has been set too high, or the project is poorly conceived. The answer to this question by those responsible for assessing the performance of departments and agencies is revealed in how they perceive best, good or smart practices. The focus, perhaps as should be expected, is almost exclusively on methodological issues. These include issues of quality data and measurement, presentation, comparative information, candour, and validation.

Under quality data and measurement, for instance, the National Audit Office in the United Kingdom suggests that the leading agencies use systems that:

- set standards that define an appropriate quality for data, including due consideration for validity, comprehensiveness, accuracy and consistency, in advance of preparing reports to provide reasonable assurance;
- seek expert advice from statisticians, economists, operational researchers or other specialists;
- document clear definitions for performance measures, the source of data and the arrangements for their collection and analysis to allow for collective understandings between those who collect data, report performance and use performance reports;
- designate clear accountabilities, usually to managers for data collection and reporting and ultimately Chief Executives for reliable performance reporting;
- actively engage managers in collecting and reviewing performance data and giver appropriate resources to data collection; and,
- implement effective controls over the collection review and verification of data (United Kingdom, Comptroller and Auditor, 2000, 3-5).

These findings are consistent with the assessment of better practices in Australia by the Australian National Audit Office and the Department of Finance and Administration. According to its 2004 Better Practice Guide: Better Practice in Annual Performance Reporting, the features of good practice include clear definition of performance indicators; sound data assurance arrangements; sound annual report coordination and clearance arrangements; and, use of administrative data that are part of ongoing management and decision making (Australia, ANAO and DOFA. 2004, 27).

Under presentation, there is wide agreement that reports should provide accessible reporting of significant information; be balanced, concise, coherent, and readable; and, provide information that is necessary, important and interesting to the reader (Australia, ANAO and DOFA, 2004, 34; New Zealand, Controller and Auditor General, 2002, 20). The Canadian Export Development Canada (EDC), which has won six of ten annual performance reporting awards from the Auditor General of Canada, has worked
extensively with its audience, including some of its biggest critics, to report the information stakeholders want in a form that is straightforward and easy to use (Boyle, 2004).

Under comparative information, it is widely accepted that comparative information provides a basis from which readers are able to determine the “appropriateness of performance expectations and the significance of achievements” (CCAF, 2002, 40). Comparative information includes:

- benchmarking performance data that allows for the comparison of different aspects of performance with comparable measures in other entities (New Zealand, Controller and Auditor-General, 2002, 64); and,

- information regarding past performance that allows the reader to determine “whether performance is stable, improving or deteriorating” and to relate “current achievements to long-term goals” (CCAF, 2002, 40).

Under candour, good practice in reporting includes openly and honestly reporting shortcomings. Candour adds credibility. The Australian National Audit Office argues that while reporting shortcomings may heighten scrutiny and raise questions regarding performance, open and honest reporting may avoid the “unwelcome attention” that invariably results from revelations of shortcomings from other quarters (Australia, ANAO and DOFA, 2004, 39). The Canadian Auditor General notes a good practice as providing summaries and/or web links to a department’s evaluations and internal audits. (Canada, Auditor General, 2003, 1.41)

Under validation, it is universally agreed that it is good practice to undertake and report on the validation of reported performance data. Validation can be provided internally by a department’s internal auditors, but is best provided externally by a jurisdiction’s external auditor. And: “In determining an appropriate level and nature of validation required, the nature of the information being collected, the source of the data, the control procedures in place to assure data quality, an assessment of the risk of misstatement or inaccuracy, the importance of performance measure and the how the information is likely to be used, should all be considered (United Kingdom, NAO, 2000, 42-43).

These methodological issues do matter. Yet, the very same criticisms of results-based reporting, as a form of performance analysis, are made of program evaluation, and for the very same reasons, namely, the limitations of social sciences in the development of definitive knowledge for use in governance, management, and accountability. Methodological issues, in short, easily become political, in the sense that performance information, as evidence and explanations of performance, is always contestable. What this means for results-based reporting is that smart practice must be able to accommodate the political dynamics of adversarial politics. This means that, at a minimum, results-based reporting can only be effective if carried out in an accountability regime that is
two-dimensional: reporting is checked and balanced by review and questioning, leading to assessments and consequences.

**Parliamentary Review: The Other Half of Public Accountability**

As important as it is to make progress on the reporting side of public accountability, improving public accountability requires equal, if not more, attention to the other half of public accountability as a two-dimensional process. Too often this half is ignored. Yet, without effective parliamentary review, reporting can be no more effective than one-hand clapping. In fact, progress on reporting is hugely dependent on progress in parliamentary review, as the stimulus or incentive to address the all too frequently identified shortcomings in reporting.

The primary reason why there are limits on what can be done only by focusing on the reporting side is that the information and knowledge communicated by reports can never be definitive in respect to any complex area of public policy and administration. In these circumstances, the facts can never speak for themselves; they must be interpreted, and there can be differences in interpretation. This reality requires interactive communication between the two sides in the accountability process; it is not simply a case of departments telling a story, however compelling, to passive recipients. There must be discussion, even if it is mostly debate between those who have different interpretations on the meaning to be attached to the reports.

It is important to stress that the contestation that arises from results-based reporting in public accountability is not caused, in the first instance, by the political character of the parliamentary arena itself. Rather, it is because the reports that provide accounts of performance in achieving results are inherently subject to differences of interpretation; they do not constitute definitive knowledge. At the same time, the political character of the parliamentary arena usually ensures that the differences are expressed, whenever there is actual engagement on the reports. Neither the problem nor the solution, in other words, is exclusively, even primarily, technical, in either methodological or administrative terms.

Public accountability cannot be turned into a management process. It is fundamentally political in the sense that the matters at issue are almost always questions of governance; they are rarely technical matters that can be delegated to experts for resolution. Good governance in respect to public accountability thus requires checks and balances – checks on the powers of the executive (and administrative) branch of government and balance in the competing requirements of efficient and effective public administration and meaningful democratic control over public administration (Aucoin, Smith and Dinsdale 2004; Savoie 2004).

In parliamentary systems, as previously noted, this assumes a structure of Government and Opposition as partisan-political adversaries. The development of parliamentary political parties, and the practice of party government, has served to realize this assumption. Parliamentary systems also assume that parliamentarians who are not
also in Government, that is who are not in the ministry as portfolio or junior ministers of any sort, will adopt a measure of independence from Government in the performance of their central legislative duties. These include, in particular, the duty to hold Government (its ministers and departments and agencies) to account. Political parties have rendered the realization of this assumption problematic under certain conditions, especially where the norm is a single-party majority government, where there are few if any Government backbench MPs willing to act independently, or where there is no effective second chamber. Obviously, checks and balances are more effective the more that the Government is vulnerable to defeat on confidence, to having its legislation passed, or to independence on the part of its backbench MPs.

Public accountability, however, is not weakened by the fact that parliamentary government is a partisan-political arena. A jurisdiction’s structures, of course, may be weak in their design, or in the way in which the design has evolved in practice, in failing to provide adequate checks and balances. Yet, all too often the results-based reporting literature portrays partisan-politics as an obstacle to be overcome; a culture to be changed if accountability for performance is to be achieved. Although not restricted to Canada or to auditors by any means, the portrayal is found in successive reports of the Auditor General of Canada that identify the fact that “performance reporting takes place in a political environment” as one of three factors that impede progress (Canada, Auditor General 2000, 115). Politics, in this view, is what gets in the way of virtually everything positive about results-based reporting: transparency and disclosure of information, candour in explanations of performance, and honesty and responsibility about successes and shortcomings. To play politics on this field is to engage in everything that is negative in accountability: secrecy, evasion, deflection of blame, obfuscation, dishonesty, and so forth.

To the extent that this view of politics as an obstacle to effective public accountability is simply a rhetorical device – to draw attention to the fact that robust debate by partisans or the examination of officials and their departmental performance reports by parliamentarians is likely to be unruly, unfocused and even nasty sport – it serves the purpose of introducing reality to an assessment of the progress being made on this front. However, to the extent that it posits the possibility, or, indeed, even implies the necessity, of a process of public accountability that is essentially devoid of differing views on the performance of government in achieving results – which themselves arise from different opinions on what should be done to promote some interests over others or to advance some value over others – it establishes a standard that will never be met. And, it also posits the ideal of a governance process in which those in opposition to government should be willing to agree on performance expectations at the outset in order that performance review is not impeded by disagreements on performance expectations after the fact. Expecting opposition MPs to agree to anything that would limit their scope of attack on the performance of the government, simply to ensure some certainty and fairness in the accountability regime, is unrealistic. Governments need to defend their

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7 The other two being: “Too frequently, basic principles of good reporting are not understood or applied” and “There have been no incentives available for good reporting practices or sanctions applied for bad.”
record as portrayed by the opposition, regardless of whatever performance expectations they, and their parliamentary majority, have established at the outset of a plans and performance reporting cycle.

There is a longstanding view in Western democracies that attaches no value to partisan-politics, that regards politics generally as unnecessarily divisive, and that places consensus at the top of political virtues. This is expressed most clearly by so-called democratic populists, but it also finds periodic expression in the frustrations with party discipline on the part of otherwise partisan parliamentarians as its affects their own work, especially in parliamentary committees. In this instance, it finds common expression in the view that parliamentary committees can be effective only when they are non-partisan or at least only to the degree that they are non-partisan. Recent reports of parliamentary committees in Canada or other reports involving MPs or outlining their views provide ample evidence of the continued currency, even ascendency, of this view (Canada. Library of Parliament. 2003; and Aucoin and Turnbull 2003). The view is by no means restricted to Canada (Gregory and Painter 2003).

In the context of results-based reporting for public accountability, this anti-politics view is mostly unhelpful. Partisanship, at times, can be destructive to good governance, of course. But, for essentially the same reasons that orthodox democrats generally favour competition in the marketplace over monopoly or oligopoly, they also favour the competition of partisans in representative democracy over the one-party state or other kinds of autocratic regimes. However popular it may be, the anti-politics view, among other things, provides a convenient rationalization for public servants who are inclined to give short shrift to parliamentarians who complain about the quality of the reports they receive and it serve to legitimize the attitudes of public servants who find parliamentary review of their reports a nuisance (Dobell and Ulrich 2002; Norman and Gregory 2003, 42). Equally unfortunate, it plays to the view that partisan debate can produce little of value and thus need not be fostered as a means to public accountability. In so doing it ignores the fact that, while opposition MPs may not be interested in helping the government to improve its performance, a crucial by-product of partisanship in parliament is the debate and scrutiny of ministers and officials of their performance that places ministers and officials on the firing-line.

Opposition MPs may be motivated exclusively by the opportunities to make ministers look bad and to assign blame for shortcomings; they may lack focus in their search and destroy tactics; and, officials may well get caught in the crossfire. Yet, the point is that opposition scrutiny produces a greater likelihood that ministers and officials pay attention to performance and to accounting for performance than any non-partisan appeal to good governance. There is no technical substitute for partisan-politics in driving scrutiny, for holding governments to account or for imposing sanctions. But there is a way to augment and complement the partisanship that underlies parliamentary scrutiny, and that is independent review conducted by professionals on behalf of Parliament. As noted, performance audits are the most widely used form of independent review at present, having replaced program evaluation in this respect.
Some jurisdictions obviously use their parliamentary or legislative audit offices more effectively than others, especially in aligning the conduct of performance audits with other kinds of parliamentary committee reviews and in having external audit office staff assist and advise parliamentary committees and their staff in their review, scrutiny and questioning functions. Effectiveness here is in part a function of the extent to which a parliament and/or its committees can operate with a measure of independence from the political executive, but that is not the whole story. For example, the New Zealand practice of assigning advisors from the Auditor General’s office to parliamentary committees was initiated prior to the adoption of its new electoral system that now produces governments which no longer can control committee operations as it once could when single-party majority governments were the norm (Buchanan 2001, 8-9).

At the same time, it may well be that performance audits, at least as presently designed and conducted in some jurisdictions, are not ideally suited as complements to results-based reports. Although audit, as a form of attest and assurance, is highly valued at present, its value is primarily seen as emanating from the position of auditor as independent and professional. A new kind of performance review, conducted by professional public-service managers (perhaps along with professional auditors) under the direction of an independent officer of parliament (perhaps the auditor general) may be required. This is particularly the case for those jurisdictions where performance review via performance audits is not seen by public-service managers as credible or relevant as performance review. There will always be a tension in any form of performance review, and public-service managers need to understand that external review, as a kind of peer review, is inherent in the very concept of a professional public service. More than democratic accountability demands performance review; good public management demands it. Yet, it may well be that different types of reviews, only some of which are technically audits of the attest or compliance variety, hold out a better promise of getting at the heart of government performance for results, however defined.

In this context, program evaluations, while usually better designed than audits to address the causal relationships between what governments do and the effects that they have, may also need to be more strategically utilized by legislatures as instruments of review in the service of public accountability for performance. With few expectations, program evaluations are substantial social-science research undertakings that do not easily fit into the short timeframes of the annual legislative cycle. A more diversified set of performance reviews conducted under the aegis of legislative committees, however, should be able to accommodate the requirements of program review as one of this set.

Finally, legislative committees in most, if not all, jurisdictions have insufficient staff support for the purposes of effective performance review. To the degree that performance review is to be regarded as a fundamental part of public accountability then it follows that the legislature must be staffed in ways that recognize the requirements for critical mass among professional staff. Parliamentarians in most jurisdictions have been demanding more staff in order to cope with the increased demands that come with more assertive citizens and interest groups, even in those jurisdictions where MPs themselves question the value or impact of what they do. However, just as ministers require a mix of
professional public servants and personal political advisors to assist them in their mix of executive and political duties, the critical requirement is that increased staff for legislative committees be organized and managed so that they are devoted to the mix of professional and political tasks that legislators need to address in securing effective parliamentary review.

Conclusion

Results-based performance reporting is not a fad that soon will pass. But, it is part of an evolution in the demands for effective public accountability which has seen changes in the formats of its basic processes over time. This evolution reflects the recognition of the need for increased attention to the generation and timely disclosure of credible and current information on government operations, in a way that increases transparency about public governance and management, and thus which assists parliament and public to hold government to account and to form an assessment of a government’s performance. Contemporary information and communications technologies have had an immense impact on the capacity of governments to generate and communicate this information; and access to government information regimes have further propelled the development. Citizens who are increasingly less deferential to public authority and more demanding of quality service want evidence that they are receiving value-for-their-money in public services.

At the same time, parliamentarians and citizens, as well as the press, virtually everywhere, pay relatively scant attention to the results-based reports produced by governments. They pay more attention to comparative scorecards of government performance, especially where data are provided by credible independent sources, or to jurisdictional comparisons of various states of socio-economic well-being that invite speculation as to the public-policy reasons for differences. They also pay attention to reports from parliamentary agents, especially auditors general, who are perceived as credible sources of performance review because they are seen as independent of partisan-politics or the public-service bureaucracy.

In each of these respects, there is an implicit recognition of public accountability as a two-dimensional process. Self-reporting by governments on their performance may be a required part of the process, but both the evidence that comes from these reports as well as their accounts of performance need to be challenged, scrutinized, and assessed in light of other evidence and analyses, especially those performed for parliament by its independent and professional agencies. At the same time, the capacity of a parliament to hold up its side in the two-dimensional process by ensuring the public accountability of government is very much a function of the strengths of the checks and balances in the governance structures. (The capacity of the public is also enhanced to the extent that there is a competitive arena of partisan and independent public-policy research institutes conducting credible research on matters of governance and public management, a competent and competitive press, and competitive political parties.)
Expecting too much from a parliament that is little more than an extension of the political executive – and thus where sufficient checks and balances do not exist – is most likely to be a recipe for disappointment. In the Canadian case, a regime that fits this description of a parliament that is the *de facto* extension of the political executive, the expectations of the proponents of results-based reporting, including government officials and the Auditor General, have been unrealistic; there are no good reasons to have expected or to expect that the parliamentary side could fulfill even the minimal requirements of effective review. In most respects, as MPs themselves admit, it does not even try (Canada, House of Commons Standing Committee on Government Operations and Estimates. 2003). Not surprisingly in this context, the Auditor General has ended up assuming, largely by default, too prominent a role, with excessive deference from the opposition, the press and the public (Aucoin 1998).

Results-based reporting will not disappear, but expectations must be revised. First, the assumption that a results-based reporting regime can generate the necessary evidence to explain the causal linkages between inputs, outputs and outcomes simply because it is connected to a results-based management regime, in which measurement is given a central place, is unrealistic. In many instances, the unreasonable burden of reporting of which managers complain arises precisely because their management regimes do not generate the information and analysis required by the results-based reporting regime under which they labour. These requirements of performance data and accounts are thus the add-ons of the reporting regime.

In some cases, of course, the reporting burden can be reduced by bringing the management regime into line with good management practice, that is, by requiring managers to generate and analyze the information demanded by the results-based reporting regime simply because they should be using it for managing in the first place. To the degree that they are not doing so, their management practices are clearly deficient or impoverished.

In most cases, however, the information and analysis demands of the reporting side of the management-reporting equation are unrealistic and thus unreasonable. They are unrealistic in the sense that no amount of research, data gathering, evidence seeking or analysis will eliminate the ambiguities and uncertainties inherent in complex areas of public policy and administration. Neither management decision-making nor reporting can move to these unrealistic higher levels of certainty, or even clarity, about results as outcomes. Although good managers invest in serious research and evaluations, especially for the purposes of strategic reviews of policy and strategic planning exercises, they do not expect whatever empirical evidence they generate to substitute for professional judgement in day-to-day decision-making.

In short, results-based reporting regimes assume much too much in respect to the capacity of applied social science to generate evidence and analysis that would enable managers to attribute results, outcomes, effects or consequences – intended, desired or otherwise – to government polices, programs, activities, priorities, or management, especially on an annual basis. There is a simple-mindedness or naivety in much of the
rhetoric and even the guidance in the results-based reporting literature (reminiscent, as previously noted, of the excessively enthusiastic ambitions of proponents of policy analysis and program evaluation four decades ago). This unrealistic expectation goes a long way to explain the hostility of many managers to results-based reporting, especially in the case of those whose competence is cast in doubt by their continuing failures to be able to satisfy the unrealistic criteria expected of results-based reporting. Even if they are unable to articulate the epistemological reasons why these expectations are unrealistic, these managers know that something is impractical in the extreme.

It also needs to be acknowledged that the human resource capacity to undertake the specialized research and analysis that is demanded by results-based reporting and performance review according to the basic standards of contemporary social science is in extremely short supply in most jurisdictions. This is especially the case in regard to the staff required to undertake research and analysis that go beyond the consideration of economy or efficiency in management and reporting or beyond compliance auditing in external performance review.

Substantially revising the expectations of results-based reporting to make them realistic and elevating the importance of independent performance review (perhaps by transforming performance audits into performance reviews) need not run counter to the norms of the new public management that have fostered results-based reporting as a means for improving public accountability. But they do require a more sophisticated and nuanced view of public accountability. And, only with a more sophisticated and nuanced view of public accountability is there likely to be a greater awareness of the need to have results-based reporting and performance review align with partisan and adversarial challenge in the parliamentary process.

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